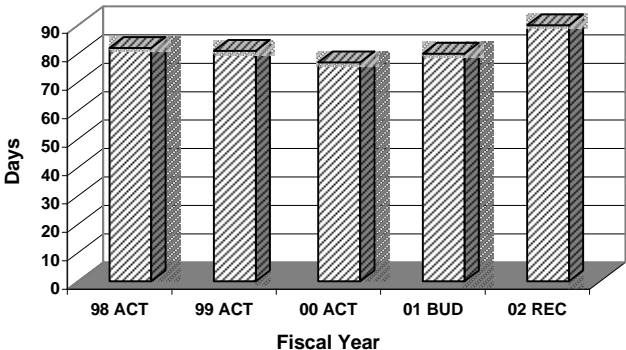


PROGRAM MEASURES

PROGRAM: General Accounting		PROGRAM ELEMENT:				
PROGRAM MISSION: Provide timely and professional analysis, interpretation, and presentation of the County's financial position through financial reporting and oversight						
COMMUNITY OUTCOMES SUPPORTED: <ul style="list-style-type: none">• Ensure high value for tax dollars• Ensure accountability• Insist upon customer satisfaction						
PROGRAM MEASURES		98 ACT	99 ACT	00 ACT	01 BUD	02 REC
Outcomes/Results:						
Certificate of Achievement for Excellence in Financial Reporting		Yes	Yes	a	a	a
Service Quality:						
Number of audit adjustments required by outside auditor		0	0	0	0	0
Days to close fiscal year accounts ^b		82	81	77	80	90
Efficiency:						
Percentage of program workyears needed to produce the Comprehensive Annual Financial Report ^b		21.6	20.9	21.7	22.3	TBD
Journal entries reviewed and posted per workyear ^b		1,719	2,570	2,289	2,286	TBD
Outputs/Workload:						
Number of grant reports produced ^c		770	787	826	850	850
Number of journal entries prepared		2,500	2,525	2,790	2,800	2,800
Number of journal entries reviewed and posted ^c		5,500	8,225	7,783	8,000	8,000
Inputs:						
Personnel expenditures (\$000) ^d		948	944	995	1,026	1,120
Workyears ^d		14.8	14.8	15.7	15.0	16.1
Personnel costs to produce Comprehensive Annual Financial Report (\$000) ^b		205	195	209	222	TBD
Workyears to produce Comprehensive Annual Financial Report ^b		3.2	3.2	3.4	3.5	TBD
Notes:						
^a Continued excellence is necessary to qualify for the Government Finance Officers Association (GFOA) Certificate of Achievement. The County has been awarded this Certificate more than any other county (30 times).						
^b FY01 and FY02 projections reflect a greater number of days to close based on the anticipated level of effort to implement and audit new accounting standards, including GASB Statement Numbers 33 and 34. Additional detail on measures related to implementation of new GASB standards will be developed during FY02 and refined in subsequent years.						
^c Beginning in FY97, the County experienced an increase in the number of State and Federal grants requiring reports. Beginning in FY99, departments appeared to be processing journal entries throughout the year, rather than holding transactions until the end of the fiscal year. As a result, there was an increase in the number of journal entries that required review and posting by General Accounting.						
^d Operating expenses are included under Administration. FY98 - FY00 reflect budgeted workyears.						
EXPLANATION:		Days to Close Fiscal Year Accounts				
The number of business days to "close" a fiscal year is a benchmark in the accounting field. General Accounting has demonstrated significant improvement in the number of days to close fiscal year accounts, reducing the time by nearly two work weeks (9 workdays) since FY97. Proposed staffing changes will help ensure that the time to close the fiscal year will not be adversely affected by changes required by the Governmental Accounting Standards Board (GASB). As indicated above, both GASB 33 and GASB 34 accounting standards are expected to impact the number of days to close following the end of the fiscal year.						
PROGRAM PARTNERS IN SUPPORT OF OUTCOMES: County departments and agencies.						
MAJOR RELATED PLANS AND GUIDELINES: Generally Accepted Accounting Principles, Governmental Accounting Standards Board pronouncements.						